DECLARATION AND POWER OF ATTORNEY--ORIGINAL APPLICATION

For:

James Garth Close

Attorney Docket Number:

As a below-named inventor, I hereby declare that:

My residence, post office address and citizenship are as stated below next to my name;

I believe I am the original, first and joint inventor of the subject matter which is claimed and for which a patent is sought on the invention entitled: System and method for product display, arrangement and rotation, the specification of which is attached hereto.

I hereby state that I have reviewed and understand the content of the above-identified specification, including the claims, as amended by any amendment referred to above.

I acknowledge the duty to disclose information which is material to the examination of this application in accordance with Title 37, Code of Federal Regulations, § 1.56(a).

Power of Attorney: As a named inventor, I hereby appoint the following attorney to prosecute this application and transact all business in the Patent and Trademark Office connected therewith.

SEND CORRESPONDENCE TO:

DIRECT TELEPHONE CALLS TO: (name and telephone number)

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I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under section 1001 of Title 18 of the United States Code, and that such willful false statements may jeopardize the validity of the application or any patent issuing thereon.

Full Name of Inventor: James Garth Close

Inventor's Signature:

Date: March 21, 2004

Residence: 106 Elderberry Street, Georgetown, Texas 78628

Citizenship: U.S.A.